

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST
FISCAL YEAR 2014



TOM SCHWEICH, STATE AUDITOR

DEPARTMENT OVERVIEW PARAGRAPH

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to governmental auditing standards issued by the U.S. General Accounting Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports and Oversight Evaluation

Program or Division Name	Type of Report	Date Issued	Website
NA			

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
NA			

NEW DECISION ITEM
RANK: _____ OF _____

Department Office of the State Auditor	Budget Unit _____
Division _____	
DI Name Cost to continue the FY2013 Pay Plan	DI# 0000013

1. AMOUNT OF REQUEST

	FY 2014 Budget Request			
	GR	Federal	Other	Total
PS	3,558	346	679	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	3,558	346	679	4,583
FTE	0.00	0.00	0.00	0.00

Est. Fringe	1,829	178	349	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

	FY 2014 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The General Assembly funded 23 of the 24 pay periods for the 2% general Structure adjustment for state employees making under \$70,000.

DECISION ITEM DETAIL

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan FY13-Cost to Continue - 0000013								
AUDIT MANAGER	0	0.00	0	0.00	689	0.00	689	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	793	0.00	793	0.00
STAFF AUDITOR II	0	0.00	0	0.00	557	0.00	557	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	15	0.00	15	0.00
INTERN	0	0.00	0	0.00	17	0.00	17	0.00
EXECUTIVE ASSISTANT	0	0.00	0	0.00	30	0.00	30	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	116	0.00	116	0.00
CLERK-TYPIST	0	0.00	0	0.00	21	0.00	21	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	30	0.00	30	0.00
CUSTODIAN	0	0.00	0	0.00	19	0.00	19	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	637	0.00	637	0.00
STAFF AUDITOR I	0	0.00	0	0.00	708	0.00	708	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	55	0.00	55	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	36	0.00	36	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	39	0.00	39	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	49	0.00	49	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	92	0.00	92	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	187	0.00	187	0.00
STAFF AUDITOR III	0	0.00	0	0.00	191	0.00	191	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	50	0.00	50	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	50	0.00	50	0.00
FISCAL & ADMINISTRATIVE ASST	0	0.00	0	0.00	63	0.00	63	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	40	0.00	40	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	46	0.00	46	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	53	0.00	53	0.00
TOTAL - PS	0	0.00	0	0.00	4,583	0.00	4,583	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$4,583	0.00	\$4,583	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$3,558	0.00	\$3,558	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$346	0.00	\$346	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$679	0.00	\$679	0.00

NEW DECISION ITEM
RANK: _____ OF _____

Department Office of the State Auditor	Budget Unit _____
Division _____	
DI Name House Bill 1251	DI# _____

1. AMOUNT OF REQUEST

	FY 2014 Budget Request			
	GR	Federal	Other	Total
PS	107,989	0	0	107,989
EE	15,568	0	0	15,568
PSD	0	0	0	0
TRF	0	0	0	0
Total	123,557	0	0	123,557
FTE	3.00	0.00	0.00	3.00

Est. Fringe	55,517	0	0	55,517
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

	FY 2014 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

House Bill 1251, passed by the General Assembly and signed into law on July 10, 2012 which contains additional duties for the State Auditor. The bill mandates beginning August 28, 2012 audits of solid waste management districts created under RSMo 260.305 in the same manner as the auditor may audit any agency of the state. In order to follow the law additional staffing and E&E needs are required. At this time there are 20 solid waste management districts. This decision item requests funding to become part of the State Auditor's core budget for FY14.

DECISION ITEM DETAIL

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
HB 1251 Solid Waste Dis Audits - 1251001								
STAFF AUDITOR I	0	0.00	0	0.00	107,989	3.00	107,989	3.00
TOTAL - PS	0	0.00	0	0.00	107,989	3.00	107,989	3.00
SUPPLIES	0	0.00	0	0.00	15,568	0.00	15,568	0.00
TOTAL - EE	0	0.00	0	0.00	15,568	0.00	15,568	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$123,557	3.00	\$123,557	3.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$123,557	3.00	\$123,557	3.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
OFFICE OF STATE AUDITOR									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	5,163,365	98.38	5,632,768	137.27	5,632,768	137.27	5,632,768	137.27	
STATE AUDITOR	655,928	11.33	856,967	11.00	856,967	11.00	856,967	11.00	
CONSERVATION COMMISSION	43,040	0.63	43,865	1.00	43,865	1.00	43,865	1.00	
PARKS SALES TAX	21,496	0.28	21,908	0.50	21,908	0.50	21,908	0.50	
SOIL AND WATER SALES TAX	20,728	0.27	21,125	0.50	21,125	0.50	21,125	0.50	
PETITION AUDIT REVOLVING TRUST	174,760	3.54	826,725	18.50	826,725	18.50	826,725	18.50	
TOTAL - PS	6,079,317	114.43	7,403,358	168.77	7,403,358	168.77	7,403,358	168.77	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,051,325	0.00	807,859	0.00	807,859	0.00	807,859	0.00	
STATE AUDITOR	30,118	0.00	30,123	0.00	30,123	0.00	30,123	0.00	
CONSERVATION COMMISSION	2,595	0.00	2,611	0.00	2,611	0.00	2,611	0.00	
PETITION AUDIT REVOLVING TRUST	31,606	0.00	31,616	0.00	31,616	0.00	31,616	0.00	
TOTAL - EE	1,115,644	0.00	872,209	0.00	872,209	0.00	872,209	0.00	
TOTAL	7,194,961	114.43	8,275,567	168.77	8,275,567	168.77	8,275,567	168.77	
Pay Plan FY13-Cost to Continue - 0000013									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	3,558	0.00	3,558	0.00	
STATE AUDITOR	0	0.00	0	0.00	346	0.00	346	0.00	
CONSERVATION COMMISSION	0	0.00	0	0.00	36	0.00	36	0.00	
PARKS SALES TAX	0	0.00	0	0.00	18	0.00	18	0.00	
SOIL AND WATER SALES TAX	0	0.00	0	0.00	17	0.00	17	0.00	
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	608	0.00	608	0.00	
TOTAL - PS	0	0.00	0	0.00	4,583	0.00	4,583	0.00	
TOTAL	0	0.00	0	0.00	4,583	0.00	4,583	0.00	
HB 1251 Solid Waste Dis Audits - 1251001									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	107,989	3.00	107,989	3.00	
TOTAL - PS	0	0.00	0	0.00	107,989	3.00	107,989	3.00	
EXPENSE & EQUIPMENT									

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DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
OFFICE OF STATE AUDITOR									
HB 1251 Solid Waste Dis Audits - 1251001									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	15,568	0.00	15,568	0.00	
TOTAL - EE	0	0.00	0	0.00	15,568	0.00	15,568	0.00	
TOTAL	0	0.00	0	0.00	123,557	3.00	123,557	3.00	
GRAND TOTAL	\$7,194,961	114.43	\$8,275,567	168.77	\$8,403,707	171.77	\$8,403,707	171.77	

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CORE DECISION ITEM

Department	Office of the State Auditor	Budget Unit	
Division			
Core -	Office of the State Auditor		

1. CORE FINANCIAL SUMMARY

	FY 2014 Budget Request			
	GR	Federal	Other	Total
PS	5,632,768	856,967	913,623	7,403,358
EE	807,859	30,123	34,227	872,209
PSD	0	0	0	0
TRF	0	0	0	0
Total	6,440,627	887,090	947,850	8,275,567

FTE 0.00 0.00 0.00 0.00

Est. Fringe	2,895,806	440,567	469,694	3,806,066
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Comm (0609) Parks Sales Tax (0613)
 Soil & Water Sales Tax (0614) Petition Audit Revolving Trust (0648)

	FY 2014 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conduct audits of all state agencies, boards and commissions, including all judicial circuits and all state agencies receiving federal funds;
- County Audits: Conduct audits of all Missouri counties that do not have a county auditor;
- Peition and Special Audits: Conducts audits of political subdivisions when requested by petition or the governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State.

3. PROGRAM LISTING (list programs included in this core funding)

Core funding is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These dutues are required, mandatory, and result in demonstrated cost-savings to all areas of state had local government.

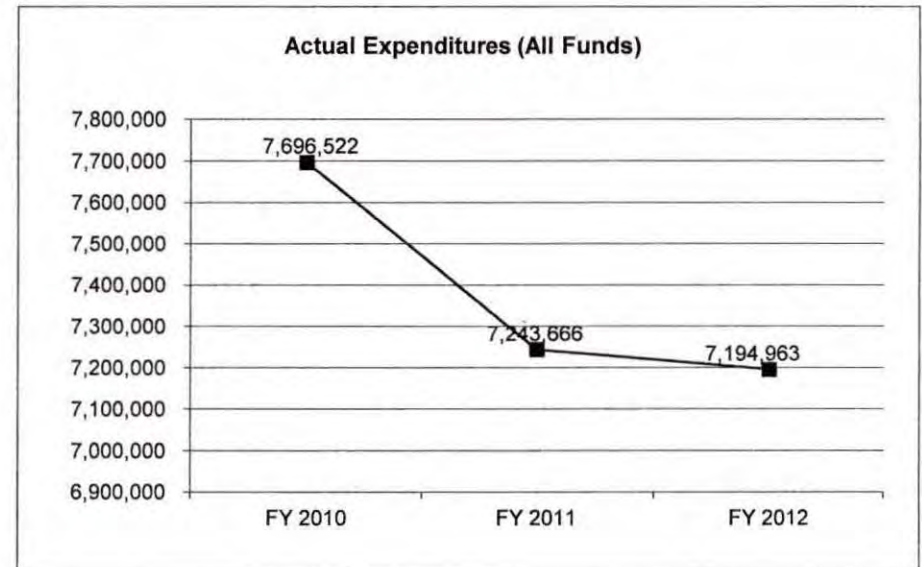
CORE DECISION ITEM

Department Office of the State Auditor
Division
Core - Office of the State Auditor

Budget Unit _____

4. FINANCIAL HISTORY

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Current Yr.
Appropriation (All Funds)	8,300,800	8,330,103	8,470,103	8,275,567
Less Reverted (All Funds)	0	0	(300,000)	0
Budget Authority (All Funds)	8,300,800	8,330,103	8,170,103	8,275,567
Actual Expenditures (All Funds)	7,696,522	7,243,666	7,194,963	0
Unexpended (All Funds)	604,278	1,086,437	975,140	8,275,567
Unexpended, by Fund:				
General Revenue	471,188	372,838	144,071	0
Federal	35,633	103,055	193,069	0
Other	97,457	610,543	638,000	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

STATE
OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	168.77	5,632,768	856,967	913,623	7,403,358	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,440,627	887,090	947,850	8,275,567	
DEPARTMENT CORE REQUEST							
	PS	168.77	5,632,768	856,967	913,623	7,403,358	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,440,627	887,090	947,850	8,275,567	
GOVERNOR'S RECOMMENDED CORE							
	PS	168.77	5,632,768	856,967	913,623	7,403,358	
	EE	0.00	807,859	30,123	34,227	872,209	
	Total	168.77	6,440,627	887,090	947,850	8,275,567	

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C	DEPARTMENT: Office of the State Auditor
BUDGET UNIT NAME: Office of the State Auditor	DIVISION:

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

Fund			
101	PS	\$5,632,768	100% Flexibility Requested
101	E&E	\$807,859	100% Flexibility Requested
115	PS	\$856,967	100% Flexibility Requested
115	E&E	\$30,123	100% Flexibility Requested
609	PS	\$43,865	100% Flexibility Requested
609	E&E	\$2,611	100% Flexibility Requested
613	PS	\$21,908	100% Flexibility Requested
614	PS	\$21,125	100% Flexibility Requested
648	PS	\$826,725	100% Flexibility Requested
648	E&E	\$31,616	100% Flexibility Requested

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
400,000	565,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C	DEPARTMENT: Office of the State Auditor
BUDGET UNIT NAME: Office of the State Auditor	DIVISION:
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

DECISION ITEM DETAIL

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	107,746	1.00	107,746	1.00	107,746	1.00	107,746	1.00
DEPUTY STATE AUDITOR	100,000	1.00	100,000	1.00	100,000	1.00	100,000	1.00
DIRECTOR OF AUDITS	266,298	3.04	262,650	3.00	262,650	3.00	262,650	3.00
AUDIT MANAGER	1,081,514	15.35	925,350	18.00	925,350	18.00	925,350	18.00
SENIOR AUDITOR II	400,643	8.09	970,457	22.00	970,457	22.00	970,457	22.00
STAFF AUDITOR II	410,305	10.54	680,975	18.00	680,975	18.00	680,975	18.00
AUDIT ASSISTANT	0	0.00	18,345	0.50	18,345	0.50	18,345	0.50
INTERN	15,837	0.81	20,383	5.77	20,383	5.77	20,383	5.77
DIRECTOR OF ADMINISTRATION	32,102	0.43	74,980	1.00	74,980	1.00	74,980	1.00
EXECUTIVE ASSISTANT	36,328	1.00	37,024	1.00	37,024	1.00	37,024	1.00
ADMINISTRATIVE ASSISTANT	118,134	4.23	141,578	5.00	141,578	5.00	141,578	5.00
STAFF ATTORNEY	18,621	0.45	0	0.00	0	0.00	0	0.00
CLERK-TYPIST	5,600	0.27	26,097	1.00	26,097	1.00	26,097	1.00
EQUIPMENT-FACILITIES SUPERVISR	36,419	1.00	37,163	1.00	37,163	1.00	37,163	1.00
CUSTODIAN	5,140	0.19	23,788	1.00	23,788	1.00	23,788	1.00
SENIOR AUDITOR I	600,518	13.34	780,466	19.00	780,466	19.00	780,466	19.00
STAFF AUDITOR I	360,222	9.89	1,298,989	25.50	1,298,989	25.50	1,298,989	25.50
INFO TECHNOLOGY ANALYST I	1,468	0.04	67,019	2.00	67,019	2.00	67,019	2.00
INFO TECHNOLOGY ANALYST II	4,057	0.11	44,192	1.00	44,192	1.00	44,192	1.00
INFO TECHNOLOGY ANALYST III	11,619	0.29	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY MANAGER	72,880	1.00	72,880	1.00	72,880	1.00	72,880	1.00
INFO SYSTEMS AUDIT MANAGER	72,880	1.00	72,880	1.00	72,880	1.00	72,880	1.00
GENERAL COUNSEL	88,000	1.00	88,000	1.00	88,000	1.00	88,000	1.00
INFO TECH SENIOR ANALYST I	47,138	1.00	48,041	1.00	48,041	1.00	48,041	1.00
INFO TECH SENIOR ANALYST II	58,839	1.00	59,967	1.00	59,967	1.00	59,967	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	112,673	2.00	112,673	2.00	112,673	2.00
ASSISTANT DIRECTOR OF AUDITS	247,200	3.00	247,500	3.00	247,500	3.00	247,500	3.00
SENIOR AUDITOR III	607,107	10.84	228,109	11.00	228,109	11.00	228,109	11.00
STAFF AUDITOR III	512,123	12.08	233,883	11.00	233,883	11.00	233,883	11.00
INFO SYSTMS SENIOR AUDITOR III	116,965	2.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF	85,433	1.02	75,000	1.00	75,000	1.00	75,000	1.00
LOCAL GOVERNMENT SUPERVISOR	60,377	1.00	61,534	1.00	61,534	1.00	61,534	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
FISCAL & ADMINISTRATIVE SUPVSR	60,053	1.00	61,204	1.00	61,204	1.00	61,204	1.00
FISCAL & ADMINISTRATIVE ASST	76,067	2.00	77,303	2.00	77,303	2.00	77,303	2.00
DIR OF COMM/SR POLICY ADVISOR	90,000	1.00	90,000	1.00	90,000	1.00	90,000	1.00
CHIEF LITIGATION COUNSEL	88,000	1.00	88,000	1.00	88,000	1.00	88,000	1.00
SENIOR LEGISLATIVE ADVISOR	41,100	0.93	48,920	1.00	48,920	1.00	48,920	1.00
MEDIA DIRECTOR	58,654	1.07	56,054	1.00	56,054	1.00	56,054	1.00
SPECIAL ADVISOR	63,000	1.00	64,208	1.00	64,208	1.00	64,208	1.00
INFO TECH PROJECT MANAGER	20,930	0.42	0	0.00	0	0.00	0	0.00
TOTAL - PS	6,079,317	114.43	7,403,358	168.77	7,403,358	168.77	7,403,358	168.77
TRAVEL, IN-STATE	337,505	0.00	349,191	0.00	349,191	0.00	349,191	0.00
TRAVEL, OUT-OF-STATE	0	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	52,413	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	36,994	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	55,992	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	456,526	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	33,613	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	132,787	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	4,352	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	50	0.00	2,544	0.00	2,544	0.00	2,544	0.00
PROPERTY & IMPROVEMENTS	531	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	2,419	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	2,462	0.00	6,714	0.00	6,714	0.00	6,714	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2012	FY 2012	FY 2013	FY 2013	FY 2014	FY 2014	FY 2014	FY 2014
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	1,115,644	0.00	872,209	0.00	872,209	0.00	872,209	0.00
GRAND TOTAL	\$7,194,961	114.43	\$8,275,567	168.77	\$8,275,567	168.77	\$8,275,567	168.77
GENERAL REVENUE	\$6,214,690	98.38	\$6,440,627	137.27	\$6,440,627	137.27	\$6,440,627	137.27
FEDERAL FUNDS	\$686,046	11.33	\$887,090	11.00	\$887,090	11.00	\$887,090	11.00
OTHER FUNDS	\$294,225	4.72	\$947,850	20.50	\$947,850	20.50	\$947,850	20.50

PROGRAM DESCRIPTION

Department Office of the State Auditor

Program Name Office of the State Auditor

Program is found in the following core budget(s):

1. What does this program do?

The Office of the State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards & commissions, including all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepared fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

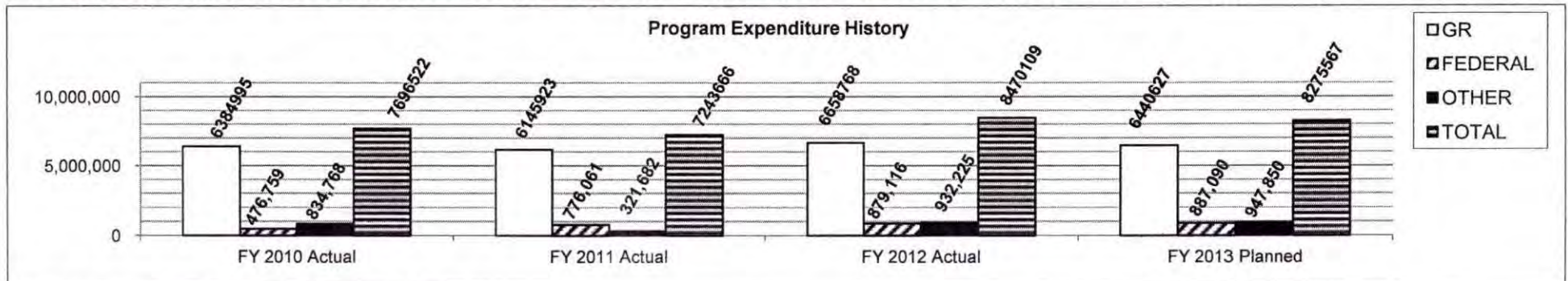
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648)

PROGRAM DESCRIPTION

Department Office of the State Auditor

Program Name Office of the State Auditor

Program is found in the following core budget(s):

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

Performance Measures:

The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association.

The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly.